



PSD & ASSOCIATES

CHARTERED ACCOUNTANTS

Office No:- 408, 4th Floor, Estate Plaza,
Behind Mangal Tower, Old H.B. Road,
Kantatoli Chowk, Ranchi-834001 (Jharkhand)

Mobile No:- 8294294370/ 9905114612

E-mail : carajkumar1974@gmail.com

FORM No. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **Lahanti, Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand-814101, AAATL6530E** [name and pan of the trust or institution] as at **31-03-2021** and the income & expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office visited by us so far as appears from our examination of the books, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of affairs of the above-named society as on 31-03-2021, and
- (ii) in the case of the Income & Expenditure, of the surplus of its accounting year ending on 31-03-2021.

The prescribed particulars are annexed hereto.

Place:- Ranchi

Date:- 24/08/2021



Signed

ANNEXURE

Statement of particulars

I. Application of income for charitable or religious purposes

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year 2,33,367.00
2. Whether the institution has exercised the option under clause (2) of the *Explanation* to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year NIL
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly or in parts only for such purposes NIL
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof NA
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the *Explanation* to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof NIL
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year—
 - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
 - (b) has ceased to remain invested in any security NIL



referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or

- (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? NIL

II. Application or use of income or property for the benefit of persons referred to in section 13(3)

1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any NIL
2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details NIL
4. Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any NIL
5. Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid NIL
6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received NIL
7. Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If NIL

Rajmuni



III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year—say, Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total					

Place:-Ranchi

Date:-24/08/2021

For PSD & Associates

Chartered Accountant

Firm Reg. No-004501C

Raj Kumar



CA Raj Kumar

Partner

M.No-407573

UDIN:-21407573AAAAIE6685

**Office No.408, 4th Floor,
Estate Plaza,Behind Mangal Tower
Kantatoli Chowk, Ranchi-834001
Ph No-9905114612
Email-carajkumar1974@gmail.com**

Address:- Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand-814101

Consolidated Balance Sheet as on 31-03-2020					
Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
General Fund			Fixed Assets		
Opening Balance	136,963.89		Furniture & Fixtures	30,653.87	
Less: Deficit During The Year	<u>(49,141.98)</u>	87,821.91	Less: Depreciation @ 10%	<u>3,065.00</u>	27,588.87
Current Liabilities			Computer & Printer	7,171.20	
Audit Fees Payable		2,500.00	Less: Depreciation @ 40%	<u>2,868.00</u>	4,303.20
			Motor Cycle	33,277.90	
			Less: Depreciation @ 15%	<u>4,992.00</u>	28,285.90
			Almirah	4,973.70	
			Less: Depreciation @ 15%	<u>746.00</u>	4,227.70
			Sewing Machine	896.02	
			Less: Depreciation @ 15%	<u>134.00</u>	762.02
			Utensils	341.41	
			Less: Depreciation @ 15%	<u>51.00</u>	290.41
			Bicycle	5,529.31	
			Less: Depreciation @ 15%	<u>829.00</u>	4,700.31
			Current Assets		
			TDS (FY-2019-20)		10,000.00
			Closing Balance		
			SBI Bank A/c No-6644	3,825.50	
			Allahabad Bank A/c No-1284	4,293.00	
			Cash in Hand	<u>2,045.00</u>	10,163.50
		<u>90,321.91</u>			<u>90,321.91</u>

**For PSD & Associates
Chartered Accountant
Firm Reg. No-004501C**

Secretary

LAHANTI

Address:- Dudhani,Kurwa,Raghunathganj, Dumka, Jharkhand-814101
Consolidated Income & Expenditure Account for the Year Ended 31-03-2020

Expenditure	Amount(Rs)	Income	Amount(Rs)
To Programme Expenditure		By Bank Interest	667.00
Training on Community Leaders	16,500.00	By Grant Received from Her Choice Trust	42,000.00
Skill Development Training to Community Leaders and Village Youths	13,330.00	By Membership Fees	700.00
Training on Child Protection issue to Youths	21,360.00	By Donation & Subscription	
Workshop on Child Protection issue to Community Leaders ,Stake Holders & PRI Members	15,242.00	from Member	61,000.00
Awareness on Covid-19 Programme	22,155.00	form General Public	129,000.00
Dry Food Distribution Camp on Covid -19	22,000.00		
Awareness Programme on Migrate Labour to SHG,Villagers & Youths	12,670.00		
School Education Programme	10,000.00		
Awareness Programme on Migrate Labour for Legal Support	16,862.00		
Dry food Distribution for COVID-19	21,341.00		
To Administrative Expenses			
Honorarium to Staffs	72,000.00		
Travelling & Conveyance	6,700.00		
Printing & Stationery	8,470.00		
Newspaper & Periodicals	1,850.00		
Mobile & Internet	2,120.00		
Documentation	4,300.00		
Bank Charges	423.98		
Audit Fee	2,500.00		
Depreciation	12,685.00		
To Surplus during the Year	(49,141.98)		
	233,367.00		233,367.00

As per our separate report of even date

For PSD & Associates
Chartered Accountant
Firm Reg. No-004501C

Raj Kumar
CA Raj Kumar
Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
Date:-24/08/2021



For Lahanti

Secretary

Address:- Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand-814101
Consolidated Receipt & Payment Account for the Year Ended 31-03-2021

As per our separate report of even date

Secretary



PSD & Associates
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Address:- Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand- 814101

FC Balance Sheet as on 31-03-2021

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
General Fund			Closing Balance		
Opening Balance	6,389.98		Allahabad Bank A/c No-1284	4,293.00	
Less: Deficit During The Year	(96.98)	6,293.00	Cash in Hand	2,000.00	6,293.00
		<u>6,293.00</u>			<u>6,293.00</u>

As per our separate report of even date

For PSD & Associates
Chartered Accountant
Firm Reg. No-004501C

Raj Kumar



CA Raj Kumar
Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
Date:-24/08/2021

For Lahanti

Secretary

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Address:- Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand- 814101
FC Income & Expenditure Account for the Year Ended 31-03-2021

Expenditure	Amount(Rs)	Income	Amount(Rs)
To Programme Expenditure		By Bank Interest	327.00
School Education Programme	10,000.00	By Grant Received from Her Choice Trust	32,000.00
Dry Food Distribution Camp on Covid -19	22,000.00		
To Administrative Expenses			
Bank Charges	423.98		
To Surplus during the Year	(96.98)		
	<u>32,327.00</u>		<u>32,327.00</u>

As per our separate report of even date

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Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
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Address:- Dudhani,Kurwa,Raghunathganj, Dumka, Jharkhand-814101

FC Receipt & Payment Account for the Year Ended 31-03-2021

Receipt	Amount(Rs)	Amount(Rs)	Payment	Amount(Rs)	Amount(Rs)
To Opening Balance			By Programme Expenditure		
SBI Bank A/c No-2879	420.98		School Education Programme	10,000.00	
Allahabad Bank A/c No-1284	5,969.00	6,389.98	Dry Food Distribution Camp on Covid -19	22,000.00	32,000.00
To Bank Interest		327.00			
To Grant Received from Her Choice Trust		32,000.00	By Administrative Expenses		
			Bank Charges		423.98
			By Closing Balance		
			Allahabad Bank A/c No-1284	4,293.00	
			Cash in Hand	2,000.00	6,293.00
		38,716.98			38,716.98

As per our separate report of even date

For PSD & Associates
Chartered Accountant
Firm Reg. No-004501C

For Lahanti

Secretary

CA Raj Kumar
Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
Date:-24/08/2021



Balance Sheet as on 31-03-2021

Non FC Account					
Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
General Fund			Fixed Assets		
Opening Balance	130,573.91		Furniture & Fixtures	30,653.87	
Less: Deficit During The Year	<u>(49,045.00)</u>	81,528.91	Less: Depreciation @ 10%	<u>3,065.00</u>	27,588.87
Current Liabilities			Computer & Printer	7,171.20	
Audit Fees Payable		2,500.00	Less: Depreciation @ 40%	<u>2,868.00</u>	4,303.20
			Motor Cycle	33,277.90	
			Less: Depreciation @ 15%	<u>4,992.00</u>	28,285.90
			Almirah	4,973.70	
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			Bicycle	5,529.31	
			Less: Depreciation @ 15%	<u>829.00</u>	4,700.31
			Current Assets		
			TDS (FY-2019-20)		10,000.00
			Closing Balance		
			SBI Bank A/c No-6644	3,825.50	
			Cash in Hand	<u>45.00</u>	3,870.50
		<u>84,028.91</u>			<u>84,028.91</u>

**For PSD & Associates
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Firm Reg. No-004501C**

CA Raj Kumar
Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
Date:-24/08/2021

Secretary

LAHANTI
Address:- Dudhani, Kurwa, Raghunathganj, Dumka, Jharkhand - 814101
Income & Expenditure Account for the Year Ended 31-03-2021

Non FC Account

Expenditure	Amount(Rs)	Income	Amount(Rs)
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Honorarium to Staffs	72,000.00		
Travelling & Conveyance	6,700.00		
Printing & Stationery	8,470.00		
Newspaper & Periodicals	1,850.00		
Mobile & Internet	2,120.00		
Documentation	4,300.00		
Audit Fee	2,500.00		
Depreciation	12,685.00		
To Surplus during the Year	(49,045.00)		
	201,040.00		201,040.00

As per our separate report of even date

For PSD & Associates
Chartered Accountant
Firm Reg. No-004501C

CA Raj Kumar
Partner
M.No-407573
UDIN:- 21407573AAAAIE6685
Place:-Ranchi
Date:-24/08/2021



For Lahanti

Secretary

250085.00

Address:- Dudhani,Kurwa,Raghunathganj, Dumka-814101
Receipt & Payment Account for the Year Ended 31-03-2021
Non FC Account

As per our separate report of even date

CA Raj Kumar
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Place:-Ranchi
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